HM Treasury

Treasury Minutes

Government Response to the Committee of Public Accounts on the Fifty-fifth to the Sixtieth reports from Session 2022-23

CP 921

August 2023

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Presented to Parliament
by the Exchequer Secretary to the Treasury
by Command of His Majesty

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Government response to the Committee of Public Accounts Session 2022-23

Fifty-fifth Report of Session 2022-23

Department for Education

Education recovery in schools in England

Introduction from the Committee

In January 2022, there were 21,600 state schools in England, educating 8.3 million pupils. The Department for Education (the department) is responsible for the school system in England and is ultimately accountable for securing value for money from the funding provided for schools.

To help limit transmission of the COVID-19 virus, schools were closed to pupils other than vulnerable children and children of critical workers from March to July 2020 and again from January to March 2021. During these periods, education for most children took place remotely at home.

Disruption to children's education during the COVID-19 pandemic led to lost learning for many pupils, particularly for disadvantaged children. The department has announced total funding of £4.9 billion to address learning loss and support education recovery, covering early years, schools and education for 16- to 19-year-olds. Most of this funding (£3.5 billion) is for recovery interventions in schools extending across four academic years, 2020/21 to 2023/24. The main interventions are: the National Tutoring Programme (NTP), which subsidises individual or small-group tutoring, with a focus on supporting disadvantaged pupils; the catch-up premium, which was per-pupil funding for schools during 2020/21; and the recovery premium from 2021/22 which, for mainstream schools, is allocated based on how many disadvantaged pupils they have.

Based on a report by the National Audit Office, the Committee took evidence on 9 March 2023 from the Department for Education, about education recovery in schools. The Committee published its report on 7 June 2023. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Education recovery in schools in England – Session 2022-23 (HC 1081)
- PAC report: Education recovery in schools in England – Session 2022-23 (HC 998)

Government response to the Committee

1: PAC conclusion: It is alarming that it may take a decade for the gap in attainment between disadvantaged pupils and others to return to what it was before the COVID-19 pandemic.

1: PAC recommendation: The Department should publish a plan setting out how, building on good practice, it will reduce the disadvantage gap as quickly as possible, and the expected trajectory.

1.1 The government disagrees with the Committee's recommendation.

1.2 The Department for Education (the department) is committed to narrowing the disadvantage gap as quickly as possible, using proven programmes and the best evidence, for example through the department's funded work of the Education Endowment Foundation. This objective is central and should be threaded through all of the department's programmes and work, rather than being a further separate plan.

1.3 Prior to the COVID-19 pandemic, progress was made on improved outcomes for disadvantaged pupils. That progress was achieved through evidence-based improvements to curriculum and pedagogy, targeted help for pupils through the National Funding Formula, the continued development of the Pupil Premium and tilting of major programmes across all phases of education.

1.4 The Schools White Paper, [Opportunity for all: strong schools with great teachers for your child](#) (published March 2022) set out steps to improve attainment for all pupils, including helping to provide children who fall behind with the support they need to get back on track.

1.5 The pandemic impacted on the learning and development of all pupils, in particular disadvantaged pupils. That is why the £5 billion recovery programmes are principally targeted at disadvantaged pupils, supporting the narrowing of the disadvantage gap to pre-pandemic levels as quickly as possible.

1.6 Key stage (KS) 2 national statistics, released on 11 July 2023, show that overall more pupils met the expected standard in this year's mathematics and writing assessments than last year, and although reading has declined from last year it remains consistent with results in 2019 prior to the pandemic.

1.7 Statistics on attainment in KS1, KS2 and phonics at regional and local authority level, and broken down by pupil and school characteristics (including disadvantaged pupils) will be published in Autumn 2023. The department continues to use evidence and wider insights to review progress towards our 2030 ambitions, across different cohorts and phases, to determine how best to support to support all pupils, including those who are disadvantaged.

2: PAC conclusion: Effective recovery relies on pupils being at school but absence is higher than it was before the COVID-19 pandemic, particularly among disadvantaged pupils.

2a: PAC recommendation: The Department should develop a better understanding of why disadvantaged pupils have higher rates of absence than others.

2.1 The government agrees with the Committee's recommendation.

Target implementation date: July 2024

2.2 Over the academic year 2023-24, the department will build on existing absence analysis and use available data to develop a better understanding of why disadvantaged pupils have higher rates of absence than others, including in identifying any new post-pandemic trends.

2b: PAC recommendation: The Department should, in addition to its ongoing work on attendance, take targeted action to reduce absence rates among disadvantaged pupils.

2.3 The government disagrees with the Committee's recommendation.

2.4 The department is strongly committed to reducing absence among disadvantaged pupils. The current approach includes comprehensive measures and a system-wide strategy that is already supplemented by targeted action to address the underlying causes of absence rates among disadvantaged pupils. New guidance places an expectation on schools to use data to identify at-risk pupils, then work with families to support absent students, while local authorities are required to establish an attendance support team and hold termly meetings with every school to plan interventions for children at risk of persistent or severe absence.

2.5 These expectations provide a framework for identifying children who need additional support. They are supplemented via targeted programmes that will particularly benefit disadvantaged pupils. These include the Holiday Activities and Food (HAF) programme (£200 million annually), the National School Breakfast Programme (£30 million) and - to address wider multiple challenges - the Supporting Families programme (an additional £200 million). The government has also committed to investing £2.6 billion via the Special Educational Needs and Disability (SEND) and Alternative Provision (AP) improvement plan, and £2.9 billion annually in pupil premium funding, the latter of which can be used to address non-academic barriers such as attendance difficulties.

3: PAC conclusion: We share the Department's disappointment that 13% of schools did not take up the National Tutoring Programme in 2021/22, meaning pupils at these schools missed out on the benefits of subsidised tutoring.

3: PAC recommendation: The Department needs to do more to understand why some schools are not taking part in the National Tutoring Programme and take more effective action to increase participation, informed by evaluation of the first two years of the scheme.

3.1 The government agrees with Committee's recommendation.

Target implementation date: August 2024

3.2 The government is committed to narrowing the attainment gap and improving outcomes for the most disadvantaged in society.

3.3 Informed by evaluation of the first two years of the scheme, on 31 March 2022 the department announced plans to simplify the programme for academic year 2022-23. This has seen the department provide £349 million of core tutoring funding directly to schools and give them the freedom to decide how best to provide tutoring for their pupils. Schools welcomed these changes, and the same model of providing funding directly to schools will apply in academic year 2023-24. This will see the department provide £150 million to schools, bringing total spend on tutoring over the duration of the programme to £1 billion.

3.4 The department is always interested in understanding more about the barriers to participating in the National Tutoring Programme. The department is using administrative data to look further into the characteristics of schools that have not engaged. The department will continue to use evaluation information in academic year 2023-24 to understand barriers to participation.

3.5 Various evidence, including the regular School and College Panel survey, has indicated that schools report funding as overwhelmingly the largest barrier to continuing to deliver tutoring. Having listened to schools' concerns over the 25% subsidy rate previously communicated, the department has set the subsidy rate for the academic year 2023-24 at 50% to make the programme more deliverable for schools. This means that schools now need to contribute less of their own money than originally planned. The department nevertheless recognises that funding can be challenging for schools. To meet their costs when providing tutoring, schools will be able to continue to use funding streams like the Pupil Premium, which will rise to almost £2.9 billion in 2023-24.

4: PAC conclusion: We are not confident that schools will be able to afford to provide tutoring on the scale required to support all the pupils who need it once the Department withdraws its subsidy.

4: PAC recommendation: The Department should monitor how much tutoring is being provided, in 2022/23 and 2023/24 when it is providing a subsidy, and in subsequent years, and intervene if tutoring levels drop significantly.

4.1 The government agrees with Committee's recommendation.

Target implementation date: December 2024

4.2 The department agrees that it is important to monitor the volume of tutoring that schools are providing, which is why schools are asked to report on tutoring via the termly school census and a bespoke year-end statement. This monitors the number of pupils receiving tutoring, the number of hours delivered, and schools spend on tutoring overall. Because schools report their tutoring delivery at pupil level, the department is able to examine the characteristics of pupils receiving tutoring. This monitoring approach has worked well in academic year 2022-23 and will continue for academic year 2023-24.

4.3 The department's approach was agreed with the Star Chamber Scrutiny Board, a panel of external partners from local authorities, schools, unions, and Ofsted. This board reviews all Department for Education data collection activities to ensure they are feasible, necessary, provide value for money and do not place undue burdens on schools.

4.4 The department has committed that from 2024, tutoring will be embedded across schools in England, and expects tutoring to continue to be a staple offer from schools. Further information on this will be provided in due course, including on any associated data and monitoring requirements.

4.5 The department is developing interventions that may be deployed, as appropriate, in academic year 2023-24 or in subsequent years, should there be a significant reduction in the amount of tutoring schools provide.

5: PAC conclusion: The Department has no interim targets to track progress towards the 2030 attainment ambitions set out in the Schools White Paper.chools

5: PAC recommendation: The Department should set out measures of progress for the 2030 attainment targets (starting with the measures for primary pupils which it should publish by the 2023 summer parliamentary recess) and report progress against the measures to Parliament each year.

5.1 The government disagrees with the Committee's recommendation.

5.2 The department already publishes national attainment data, for phonics, key stage 1, key stage 2, key stage 4 and key stage 5, which indicate trends in attainment and pupil progress. The department also publishes data on key performance indicators and critical programmes, including through its annual reports and accounts. Collectively, these provide measures of progress for improving the school system.

5.3 The Schools White Paper Opportunity for all: strong schools with great teachers for your child (published March 2022) set out the department's ambitions for schools in England and approach to raising attainment for all pupils, including through ensuring a supply of high-quality teachers, improving standards in classrooms through effective, evidence-based programmes and providing children and young people with the additional support they may need, such as tutoring through the National Tutoring Programme.

5.4 The department has increased the core schools' budget by an additional £2 billion in 2023-24 and 2024-25, and continues to build a stronger school system, delivering the recommendations of the Academies regulatory and commissioning review (published March

2023) and taking forward the Special educational needs and disability (SEND) and alternative provision improvement plan (published March 2023).

5.5 Statistics on attainment in KS1, KS2 and phonics at regional and local authority level and broken down by pupil and school characteristics will be published in Autumn 2023. This will provide the department with the latest picture of progress towards the 2030 ambitions on attainment. Detailed 2023 attainment data across key stage 2 and key stage 4 will not be available prior to the 2023 summer parliamentary recess. Key stage 2 national statistics were released on 11 July 2023. This shows that overall, more pupils met the expected standard in this year's mathematics and writing assessments than last year, and although reading has declined from last year it remains consistent with results in 2019 prior to the pandemic. The department continues to use evidence and wider insights to review progress towards our 2030 ambitions, across different cohorts and phases, to determine how best to support all pupils, including those who are disadvantaged.

Fifty-sixth Report of Session 2022-23

Department for Business and Trade

Supporting Investment into the UK

Introduction from the Committee

The government sees inward investment as important for supporting economic growth and for generating investment to support its priorities, which include meeting the net zero climate emissions target, reducing equalities between regions of the UK by levelling up, and becoming a science and technology superpower through innovation. Factors that may attract investors to the UK include growth opportunities, consumer demand, ease of setting up a business and an established rule of law. While the UK is an attractive destination for inward investment, it competes with other countries. Obstacles to investing in the UK identified by investors include a lack of financial incentives to invest and lack of skills in the workforce. The government aims to develop relationships with investors and to persuade them that the UK is the best destination for their investment.

In 2021–22, the Department for International Trade spent approximately £80 million on supporting inward investment. An estimated 634 of the Department's staff in the UK and overseas supported investment through identifying opportunities for investment in the UK, promoting these opportunities to potential investors, and seeking to attract and retain high-value investors. In 2020, the Department established the Office for Investment, jointly reporting to the Department and to the Prime Minister's Office, to improve its service for high-value investors where more effective cross-government working could help secure foreign investment. In February 2023, the government created the Department for Business and Trade, bringing together the business functions in the Department for Business, Energy & Industrial Strategy and the Department for International Trade. The new Department for Business and Trade shares responsibility for supporting inward investment with other government departments who hold responsibility for policy in specific sectors or policy levers that are important for investment, such as tax, regulation, and visa requirements.

Based on a report by the National Audit Office, the Committee took evidence on 6 March 2023 from the Department for Business and Trade. The Committee published its report on 9 June 2023. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Supporting Investment into the UK - Session 2022-23 (HC 1080)
- PAC report: Supporting Investment into the UK - Session 2022-23 (HC 996)

Government response to the Committee

1. PAC conclusion: The Department for Business and Trade and the Office for Investment are not doing enough to understand the impact of their work to support investment.

1. PAC recommendation: The Department should do further work to understand its impact. This should include surveying investors who decided against investing to establish why not and taking a systematic approach to learning lessons. The Department should also do more to understand why other countries are successful in attracting investment and what it can learn from them.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: June 2024

1.2 In the Department for Business and Trade's, (previously the Department for International Trade) (the department or DBT) Outcome Delivery Plan for inward investment promotion, the activity is designed to deliver against cross-government strategic ambitions. These include strengthening national wealth, making the United Kingdom a science and technology superpower, accelerating the shift to net zero, and supporting levelling up. Combined with the department's pursuit of attracting and supporting more higher value investments, the department's contribution will be in greater employment and stronger gross value add investments. As an example of this, the department's Official Statistics can be used to identify three key indicators through a levelling up lens: projects landed and associated new jobs created; and investments and new jobs created from Ten Point Plan investments and research and development investments.

1.3 The department will explore the feasibility of expanding on the department's existing surveying of successful investors the department has supported in a financial year. This will include survey options for investors that abandoned their plans to invest in the UK. The department recognises the learning options contained in this advice.

1.4 The department continues to evaluate the data that is available for analytical purposes relating to the operations and achievements of other investment promotion agencies. Such information is typically kept away from the public domain, but the department will use opportunities through international organisations and other avenues to identify different approaches to investment promotion.

1.5 The department will work to define a suitable timeframe for this in the next 12 months.

2. PAC conclusion: The Department focuses more on securing investment deals in the short term, rather than understanding the long-term economic benefits from investment.

2. PAC recommendation: The Department should review major investments it has supported over the last five years to check the current position on forecast benefits and wider economic impacts and use this to inform future work. It should also implement a structured approach to monitoring and evaluating progress with achieving benefits, for high-value investments in particular.

2.1 The government agrees with the Committee's recommendation**.**

Target implementation date: June 2024

2.2 The department's investment operations are based on new and existing relationships with multi-national companies. Recognising that it is the companies themselves that make the decisions rather than the department directly, the department's main focus is on landing, retaining and expanding their UK presence.

2.3 The Gross Value Add (GVA) methodology is applied to estimate the economic benefits of the department assisted Foreign Direct Investment. Pipeline data – the data reflecting the investment projects in progress – is used to estimate outcome of the department's investment work. However, specific details relating to the data employed to estimate economic impact is often missing early on, making it harder to accurately create performance expectations, and later performance evaluation, with a high degree of precision. However, the department welcomes the challenge to improve data quality and will seek to improve the department's ways of working in this area.

3. PAC conclusion: Insufficient digital capacity is putting the Department's plans to increase impact at risk.

3. PAC recommendation: The Department should review the portfolio, priorities and capacity of its digital teams following the creation of the new department. Based on this review, DBT should assess the impact on the delivery of its investment transformation programme.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2024

3.2 As the Committee recognises, digital capacity across government is stretched. Capacity is constrained by the department's ability to recruit the right calibre of people in a competitive market. To mitigate this, the department operates a blended staffing mix of civil servants, contractors and outcome-based suppliers. The department has implemented a specialist Digital, Data and Technology (DDaT) pay framework and there are ongoing pay discussions with the Central Digital Data Office which have contributed to recruiting 100+ civil servants in 2022-2023. The creation of the department has put further pressure on digital teams, yet the impact on the Investment Transformation Programme (ITP) is minimal. Capacity challenges have not constrained the department's DDaT capacity on the ITP and all of DDaT's contributions to workstreams are set to deliver as per the critical path.

3.3 The ITP aims to provide a differentiated service offer to investors, proportionate to investment projects value and impact on UK government strategic objectives. This supports the department's shift-to-value strategy and ensures the department's teams are focusing their efforts on projects delivering the most impact. As part of this, DDaT has developed a new digital service to provide business support for foundational investor enquiries which is on track to be piloted in the coming months. DDaT have also delivered improvements to the Customer Relationship Management system and are supporting data transfer and tech roll out for Investment Services Teams contract closure. There is a robust monitoring and evaluation plan in place to understand the success of digital interventions, which will be used to inform future development.

4. PAC conclusion: The Department is not yet doing enough to encourage investment into the areas of the UK where it can have the most impact on local economic growth.

4. PAC recommendation: The Department should work with the Department for Levelling Up, Housing and Communities to develop a more focused target for supporting investment across the UK, which reflects that Department's levelling up objectives and is directed at the geographical areas where investment is most needed. For example, the department for Business and Trade could consider a target for supporting investment 10–15 miles outside of a city centre.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2023

4.2 Levelling Up is a key priority for the department and the department already directs its efforts to encourage investment across the UK. The department's published inward investment results for 2022-23 shows many areas outside London and the South East have seen significant gains in foreign direct investment compared to previous years.

4.3 Working with the Department for Levelling Up, Housing and Communities and other government departments, the department has several areas of work in progress to better target its support at the geographical areas where investment is most needed. This includes:

- working across government and with external experts to develop a deeper understanding of the relative strengths and competitive advantages of different parts of the UK. This will inform not just the targeting of the department's promotion efforts but also policy development and advocacy efforts, reflecting that for some areas improving their overall business environment can increase their ability to attract investment.
- working with UK Freeports to establish each as a national hub for global trade and investment; including support in developing and implementing their go-to-market strategies and providing targeted investment promotion and support services to encourage inward investment.
- engaging on the Investment Zones programme; bringing expertise from across the department to help places shape and inform their sector-market focus for investment, and scoping the department's support for each Investment Zone once they are fully mobilised.
- delivering the Key Account Management Programme in the North and Midlands which provides additional targeted strategic account management to regionally important foreign owned companies so that they are retained, grow, and reinvest.
- promoting High Potential Opportunities to investors, with 40 out of the 43 opportunities located outside of London and the South East.

5. PAC conclusion: Overseas posts have a range of roles and priorities and may not be consistent in promoting investment across the UK.

5a. PAC recommendation: The Department should work with the Foreign, Commonwealth and Development Office to ensure that supporting investment is part of the overall priorities of overseas posts and, where required, staff receive any training they need to build knowledge on strengths and opportunities for investment throughout the UK.

5.1 The government disagrees with the Committee's recommendation**.**

5.2 The department recognises the concern and wants to reassure the Committee that senior Foreign, Commonwealth & Development Office (FCDO) leaders in overseas posts play an important role in delivering the government's investment ambition. Through the annual investment business planning process, the department ensures that investment priorities align to the strategic direction set by ministers, and investment targets are agreed directly with His Majesty's Trade Commissioners (HMTCs). HMTCs articulate key investment objectives and delivery strategies for their respective regions in Regional Trade Plans (RTPs). RTPs are internal business planning documents (due to the level of detail requested), however they are recognised in the public DBT Outcome Delivery Plan for Investment.

5.3 HMTCs collaborate at a local level to consolidate country plans into their broader RTP, delivery against their investment ambitions is monitored through the department's investment governance structure which reports to the Direct General for Strategy and Investment. This ensures a consistent and strategic approach across multiple markets and accountability for performance at monthly Investment Governance Boards.

5.4 The department agrees with Committees' assessment that it should invest in learning and development. The department is doing this through the Investment Academy training offer, delivered by an outsourced provider, therefore department takes a proportionate approach to ensure value for money.

5.5 Since the report, the relationship between DBT UK and overseas teams on investment has been strengthened, with a renewed focus on training and building knowledge of regional strengths post-COVID-19 pandemic. In person and online engagement on the High Potential Opportunity (HPO) programme, which highlights strategic and commercially attractive Foreign Direct Investment (FDI) opportunities with a focus outside of London and the South East. Further engagement will ensure the department's teams at post promote opportunities for investment throughout the UK.

5b. PAC recommendation: More training could be offered to staff of both departments when they are in the UK up to and including Ambassadors between different country postings.

5.6 The government disagrees with the Committee's recommendation**.**

5.7 The department provides a core investment training offer through the *Investment Academy*, a programme designed to equip colleagues with the skills, knowledge and tools to deliver on the department's investment ambitions. The programme is aimed at all colleagues in the department's investment network, including those based in embassies and consulates general around the world. The programme is delivered virtually using Microsoft Teams, allowing colleagues based around the world to participate remotely. Programme content covers, among other topics, the foundational principles of inward investment, the key sales messages of the UK as an investment destination and the UK's strategic priorities alongside technical skills such as account management.

5.8 The Investment Academy (IA), previously FDI Academy, was launched in December 2019, running for over 3 years and delivered as part of the Ernst and Young Investment Services Team contract. From September 2023 the (IA) contract will be held by OCO Global, the average annual cost across the 5-year contract is £211,277.06.

5.9 The department delivers 'pre-posting' training on its priority objectives to new Heads of Mission and Deputy Heads of Mission and provides updates as part of regular FCDO leadership conferences. The department and FCDO staff overseas have access to the Trade Faculty learning catalogue and the cross-government International Trade Profession syllabus to support broader and deeper skills on trade and investment.

6. PAC conclusion: Government is not doing enough to ensure that efforts to attract foreign investment are well-coordinated across Whitehall.

6. PAC recommendation: The Department should engage with industry and investors to understand what they need from government and consider how it can influence other government departments more effectively to help tackle barriers to investment. It should also review lessons learned to date from the work of the OFI.

6.1 The government agrees with the Committee's recommendation**.**

Target implementation date: April 2024

6.2 The department actively engages with investors to understand what they need from government, and how the department can coordinate action across Whitehall to tackle barriers to inward investment.

6.3 The Investment Council provides a regular forum to gather investor feedback, including from CEOs and company founders. The Council provides a platform to coordinate and aggregate intelligence from investors' experiences of doing business in the UK into insights that support the department's policymaking.

6.4 In addition to this, the department's analytical function surveys investors annually, including on the barriers that investors face. The department is working on improving this process and increasing the response rate.

6.5 Despite this existing engagement, the department recognises that further steps are necessary to coordinate investment promotion effectively across Whitehall.

6.6 The Harrington Review is a key milestone, as one of the key focus areas for the report will examine how the department can extend the benefits of working across government on investment in key sectors. Following the publication of the report in September 2023. The department will look to implement any relevant recommendations. The department has also held workshops with the Office for Investment (OfI) and relevant department teams, particularly in relation to the OfI's creation and impact on cross-Whitehall working. The department will provide an update to the Committee in the next Treasury Minute progress report on the conclusions of this work, including where these could support the department's investment promotion efforts in the future.

6.7 Upon the conclusion of the Harrington Review, the department will take further appropriate action to improve the department's approach to cross-government working on investment promotion.

7. PAC conclusion: The recent machinery of government changes provide the Department with an opportunity to review its alignment with other government bodies that support investment.

7. PAC recommendation: The Department should review which government bodies have a role in supporting investment in the UK and consider how it could formalise working relationships, and align priorities and activities in supporting investment.

7.1 The government agrees with the Committee's recommendation.

Target implementation date: February 2024

7.2 The department has an important role to play in ensuring alignment between the government bodies that support inward investment. The creation of the department earlier this year established a single voice for business inside government, combining the existing business and international trade departments. The development of the department as an integrated department remains an ongoing process, and work to fully incorporate the investment function with other areas is underway.

7.3 The department will continue to work closely with the devolved governments of the UK to ensure all constituent nations benefit from inward investment. There are close working level relationships, including through the department's nations teams and these are formalised at the Executive Forum. At a regional level, department officials are working with local authorities to join up trade and investment promotion so a more effective offer can be presented to potential investors. Similar work is ongoing through colleagues focusing on regional investment at the OfI.

7.4 The department will undertake an internal assessment to review its existing engagement with the other departments and bodies that support inward investment and recommend whether any additional guidance or engagement is required to support the relationship with those organisations. The new Business and Growth Group brings together Permanent Secretaries from across Government and is co-chaired by DBT and HMT. It seeks to align priorities across economic policy, including investment.

7.5 In addition, the Harrington Review is investigating how to bolster the UK’s investment environment and take advantage of the recent structural changes in government to improve linkages with investor-facing departments such as the Department for Science, Innovation and Technology and the Department for Energy Security and Net Zero.

Fifty-seventh Report of Session 2022-23

The Department for Work and Pensions

AEA Technology Pension Case

Introduction from the Committee

AEA Technology (AEAT) was the commercial arm of the UK Atomic Energy Authority (UKAEA), and it was privatised in 1996. Around 4,000 employees were transferred to AEAT and joined the company's new pension scheme, and they had several options for the pension benefits they had already accrued in UKAEA, and the movement of these accrued benefits to the new scheme was given impetus by statements by ministers in the House of Commons. This included either keeping the benefits in the UKAEA public sector scheme, which was backed by government, or taking a special offer to transfer their accrued pension to a closed section of the new AEAT scheme. The government made assurances, including in statements by ministers and an information note provided by the Government Actuary's Department (GAD) to help scheme members make their decisions, that the new scheme would have equivalent benefits to the public sector one. Nearly 90% of eligible members chose to transfer their pension benefits.

In 2012, AEAT went into administration and the pension scheme subsequently entered the Pension Protection Fund (PPF). The compensation the PPF pays is typically lower than the original pension benefits. Since then, scheme members have raised concerns with various parts of government about information provided to employees in 1996 that informed their decision to transfer their pensions, and about the company's administration in 2012.

Based on a report by the National Audit Office, the Committee took evidence on Monday 13 March 2023 from the Government Actuary's Department, Parliamentary and Health Service Ombudsman and Department for Work and Pensions. The Committee published its report on 14 June 2023. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Pensions transferred to AEA Technology when it was privatised – Session 2022-23 (HC 1169)
- PAC report: AEA Technology Pension Case – Session 2022-23 (HC 1005)

Government response to the Committee

1. PAC conclusion: The people who transferred their accrued pension benefits to AEA Technology (AEAT) on privatisation, based on incomplete information from government, ended up losing money as a result.

1. PAC recommendation: The government should review whether the current rules for increasing PPF compensation for inflation are appropriate. This should consider the costs and benefits of extending the rules so that benefits accrued before April 1997 are also increased for inflation and, separately, of raising the cap for annual increases above 2.5%.

1.1 The government disagrees with the Committee's recommendation.

1.2 Pension Protection Fund indexation rules are set out in paragraph 28 of Schedule 7 to the Pensions Act 2004. The indexation rules broadly reflect the legal requirements for defined benefit pension schemes, that is compensation based on benefits accrued after 6 April 1997 is increased in line with prices, capped at 2.5 per cent. The legislation came into force on 6 April

2005 when the Pension Protection Fund became operational. Therefore, as referenced in paragraph 6.5 of HM Treasury guidance, Parliamentary scrutiny of public spending, the department cannot respond further to this recommendation as to change these indexation rules would require a change in legislation and is therefore a policy matter.

2. PAC conclusion: AEAT pension scheme members have been passed from one part of government to another, with no department taking overall responsibility for their complaints.

2. PAC recommendation: The government should ensure that members' complaints about the AEAT pension case can be independently reviewed, for example by a relevant ombudsman.

2.1 The government disagrees with the Committee's recommendation.

2.2 Complaints on this matter have been considered by relevant government bodies, including the Pensions Ombudsman (and the Parliamentary and Health Service Ombudsman), and decisions on these complaints including whether they are able to investigate them have been taken according to the remits given to them by Parliament and other broader statutory constraints. As referenced in paragraph 6.5 of HM Treasury guidance, Parliamentary scrutiny of public spending, the department cannot respond further on this matter as changing the remit of an ombudsman would be a policy matter.

2.3 As set out in the Committee's report, the government's 2013 Fair Deal policy means that the specific circumstances of this case would not happen again, as in cases of privatisation the pensions would now be expected to remain in public sector schemes.

3. PAC conclusion: The AEAT case shows that there are gaps in the routes of appeal available for people raising complaints about their pensions.

3a. PAC recommendation: The government should review ombudsman arrangements to ensure that all aspects of people's interactions with their pensions have an adequate route of appeal.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2024

3.2 The Pensions Ombudsman (TPO) is scheduled to have its independent arm's-length body (ALB) review in 2024, as part of the Cabinet Office review programme and in accordance with the Partnership Code of Good Practice. The aim of the review is to provide a robust challenge on the governance, accountability, efficacy, and efficiency of the ALB. The department can, in addition, request that the independent reviewer considers other areas that would benefit from their consideration. The review will be led by an independent reviewer appointed by the Secretary of State for Work and Pensions. The reviewer will report to the Secretary of State and be supported during the Review process by the department.

3.3 TPO currently has significant powers to deal with complaints of maladministration and disputes of fact or law. TPO's current time limits give the Ombudsman a wide level of discretion, subject to the Limitation Act 1980 restrictions. It should be noted that the Limitation Act 1980 is distinct from TPO's own time limit statutory framework and affects all types of civil proceedings, not just those that relate to pensions.

3b. PAC recommendation: We also ask that the Public Administration and Constitutional Affairs Committee consider examining whether the current time limits on government for retaining information and ombudsmen awarding redress are fit for purpose when it comes to pensions.

3.4 The recommendation in relation to the Public Administration and Constitutional Affairs Committee (PACAC) is a matter for that Committee to consider.

4. PAC conclusion: This is another case of government not giving people enough time or support to make complex financial decisions.

4. PAC recommendation: The government should write to us within three months to set out what more it will do to support people to make informed financial decisions, including regarding their pensions. This should include what changes it will make in light of DWP's recent call for evidence, and an update on progress with Pensions Dashboards.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: September 2023

4.2 The government recognises that decisions about pensions can be complex and significant. The government will write to the Committee setting out the action it is taking to support people to make informed decisions about their pensions by encouraging the use of appropriate advice and guidance and reducing the complexity of decisions savers are required to take.

4.3 The government has recently taken significant steps to support people to make informed decisions about their pensions. The Stronger Nudge to Pensions Guidance ensures no-one accesses Defined Contribution pension savings without receiving Pension Wise guidance, or actively opting out of receiving it. The government is delivering the mid-life MOT in Jobcentre plus offices nationally; employers in the North East, East Anglia, and Devon and Cornwall through private sector providers; and launched an improved digital service in July 2023. The mid-life MOT provides and signposts to guidance around careers, health and finances, including pensions.

4.4 On 19 July 2023, the government made regulations with a new approach to delivery of Pensions Dashboards that allows the government to work more collaboratively with the pensions industry. The government remains as committed as ever to making pensions dashboards a reality and is ambitious about their delivery. The government is confident that this re-appraised approach will enable it to make significant progress on delivering dashboards safely and securely, enabling consumers to take advantage of their benefits to plan for retirement.

Fifty-eighth Report of Session 2022-23

Department for Energy Security and Net Zero

Energy Bills Support

Introduction from the Committee

Since Autumn 2021, unprecedentedly high wholesale energy prices have led to a significant increase in energy bills. Average annual household bills for gas and electricity increased from £1,277 in winter 2021–22 to £3,549 in winter 2022–23. In autumn 2022, the government introduced support schemes for households through the Energy Bills Support Scheme (EBSS) and Energy Price Guarantee (EPG), and for businesses via the Energy Bill Relief Scheme (EBRS). It also introduced additional schemes to support consumers not on conventional energy contracts, such as those living in park homes. The schemes work by either providing grants to consumers or by capping the wholesale energy prices suppliers can charge to both domestic and non-domestic customers. The Department for Energy Security and Net Zero (the Department) estimates that the schemes will cost £69 billion to taxpayers. The Department is a new department formed in February 2023 as a result of Machinery of Government changes that divided the responsibilities of the former Department of Business, Energy & Industrial Strategy (BEIS).

The Department has overall responsibility for the design and delivery of the schemes for both households and non-domestic consumers. HM Treasury supported BEIS in designing the schemes and approved the budget. The Office of Gas and Electricity Markets (Ofgem) is responsible for monitoring supplier compliance with the obligations of the EBSS and EPG schemes in Great Britain, such as ensuring that bills are reduced to the levels specified, as well as assessing the need for, and taking, enforcement action where required across all the schemes.

From April 2023, the Department will replace the EBRS with the Energy Bill Discount Scheme (EBDS), which will provide a lower level of support for most businesses, with greater support targeted at Energy and Trade Intensive sectors. At the time of our evidence session, the EPG was expected to continue until March 2024, with a reduced level of support from April 2023. Following our evidence session, the Government announced that the higher level of support would be provided for an additional three months between April and June 2023.

Based on a report by the National Audit Office, the Committee took evidence on 23 and 27 February 2023 from the HM Treasury, Department for Energy Security and Net Zero, Department for Science, Innovation and Technology, Department for Business, Energy and Industrial Strategy, Energy UK, Citizens Advice, UK Hospitality, and Federation of Small Businesses. The Committee published its report on 16 June 2023. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Energy bills support – Session 2022-23 (HC 1025)
- PAC report: Energy bills support – Session 2022-23 (HC 1074)

Government response to the Committee

1. PAC conclusion: The Department introduced the support schemes quickly, but its lack of understanding of customers' circumstances means that it has taken too long to get support to some of those most in need.

1. PAC recommendation: The Department should, as part of its Treasury Minute response, set out how it intends to be better prepared to support vulnerable consumers through any future energy market interventions.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2023

1.2 The government acted swiftly to provide support to UK households and delivered almost £40 billion of energy bills support through different schemes from October 2022 to March 2023, an unprecedented pace of intervention. This extensive experience in delivering household support and the valuable lessons learned are now underpinning government planning on a range of possible scenarios for next winter.

1.3 The government prioritised quickly reaching as many UK households as possible, which was inherently complex, with greater challenges associated with certain households. People not covered by domestic electricity supply arrangements or off the gas grid (or both) are harder to reach and designing and delivering bespoke application-based solutions for them took time. Additional steps were required, for example to develop and implement application systems, checks to guard against fraud and error and to safeguard public money. Local authorities delivered these schemes in Great Britain, which took time deciding eligibility and handling applications securely. The Department for Energy Security and Net Zero (the department) is seeking to learn lessons on delivery routes and communications so that future schemes could better serve consumers, in particular those who are vulnerable in terms of their personal circumstances or their energy use.

1.4 The department is continuing to explore options for the best approach to supporting consumers from April 2024, by ensuring the retail energy market works better for consumers, bills remain fair whilst upholding and improving consumer standards, and by working alongside the Office of Gas and Electricity Markets (Ofgem) as appropriate.

2. PAC conclusion: The Department is still not doing enough to ensure that support reaches the two million consumers on prepayment meters.

2. PAC recommendation: The Department should set out, as part of its Treasury Minute response, its analysis of which groups of households have not redeemed their vouchers and what further action it will take to increase the redemption rate of vouchers.

2.1 The government agrees with the Committee's recommendation.

Recommendation implemented

2.2 The government has closely monitored Energy Bills Support Scheme (EBSS) voucher payments to traditional prepayment meter customers in Great Britain and published data regularly. Supplier data has provided detailed geographical understanding of areas with low voucher up-take. Lowest redemption is seen in urban areas, with 9 out of the 10 local authority areas with lowest up-take in London. Postcode sector level data provides insight into the types of households likely to be found in each area. A higher proportion of customers with unredeemed vouchers live in socially rented terraced properties or flats, or in primarily ethnic and multicultural areas.

2.3 This understanding enabled focused communications efforts on areas and at demographics with most impact. Government and supplier communications campaigns have encouraged voucher up-take throughout delivery.

2.4 A further, coordinated media campaign was launched at the end of May. 'National claim your voucher day' was supported by suppliers, charities and consumer groups. Voucher redemption rates improved from 76% at the end of January 2023 to 85% at the end of May 2023.

2.5 In Northern Ireland, support was delivered through a single cash payment, due to the high usage of heating oil. Thus, scheme design and the nature of the electricity market meant that voucher redemption has been less of an issue and rates rapidly rose to in excess of 90% shortly after launch. On that basis, additional specific analysis has not been conducted.

3. PAC conclusion: The Department drew on lessons it had learnt from financial support it provided during the pandemic to reduce the risk of fraud and error of the schemes, but does not yet know how successful this has been.

3a. PAC recommendation: The Department should, within 6 months, write to the Committee setting out fraud and error rates under the schemes and what it is doing to reduce this.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: Winter 2023-24

3.2 The department always takes the risk of fraud and error very seriously. This has been a key consideration in the development and delivery of the schemes, which was done with the support of the Public Sector Fraud Authority from the outset. The department continues proactive work to detect and reduce instances of error and fraud associated with Energy Affordability Schemes and will work with external scrutiny providers to provide the Committee with the latest estimated rates.

3b. PAC recommendation: The Department should, within 6 months, write to the Committee outlining how it will ensure the lessons it has learnt from the energy schemes are not lost as BEIS splits into three separate entities.

3.3 The government agrees with the Committee's recommendation.

Target implementation date: December 2023

3.4 The department will write to the Committee by the end of 2023 outlining how it will ensure the lessons it has learnt from the energy schemes are not lost. The teams working on the energy support schemes have for the most part transferred to the new Department for Energy Security and Net Zero, remaining together and allowing work on lessons learned and evaluation to continue uninterrupted.

3.5 Experience and lessons from undertaking similar work (delivering through the COVID-19 pandemic crisis and delivering subsequent schemes) were harnessed and used to improve delivery of energy schemes. Experience and lessons from undertaking these current schemes are being used to improve future delivery performance.

3.6 Each individual scheme is working to ensure lessons are captured and shared, in addition to a cross-cutting exercise within the department to consider wider lessons and inform future approaches to delivery, including how best to support vulnerable and hard to reach households. As part of the project closure process the department will seek independent assurance to test the robustness of plans for the preservation and sharing of lessons with future schemes. Scheme and departmental leadership are committed to ensuring these are used to promote future performance improvement when each is closed.

3.7 Comprehensive process (including lessons learned), impact and value-for-money evaluations are underway or are being commissioned for schemes for UK households and organisations. The evaluations are expected to run until summer 2025 and the findings will be shared with the Committee when available and will be published.

4. PAC conclusion: HM Treasury and the Department do not fully understand the pressures the non-domestic sector will face when the EBRS ends in March 2023, or the potential risk of insolvencies.

4a. PAC recommendation: The Treasury should, in parallel to its Treasury Minute response, provide details of its analysis of how the changes to business rates, taxes and energy support will affect businesses across different sectors, and outline how it will ensure that businesses will not face a financial cliff edge after March 2023. It must also monitor and report on the effectiveness of the additional financial support made available to Energy and Trade Intensive Industries in ensuring the resilience of those industries.

4.1 The government agrees with the Committee's recommendation.

Recommendation implemented

4.2 When keeping the tax system and reliefs under review, HM Treasury takes into account cost, wider pressures on that sector and how taxes affect the broader economy. HM Treasury carefully considers the impact that a relief will have on different industries and engages with a wide range of stakeholders to inform this analysis. The government does consider the impact of the overall tax burden – including business rates – on different sectors and did so for changes in March 2023.

4.3 The government introduced the Energy Bill Discount Scheme (EBDS) from April 2023 to ensure eligible businesses with will receive a discount on their bills for a further 12 months following the end of the EBRS. To design the EBDS, the Department of Business, Energy & Industrial Strategy (BEIS) developed a framework to assess which sectors may be most affected by rising energy prices.

4.4 HM Treasury has provided further detail of the analysis performed to aid decisions on tax and energy measures in a letter to the Committee sent alongside the publication of this Treasury Minute.

4.5 The Department for Energy Security and Net Zero will publish the scale of the discounts provided under the EBDS, including to Energy and Trade Intensive Industries (ETIIs), on Gov.uk on a monthly basis. The department is commissioning an evaluation of the energy support given to organisations under the EBRS and EBDS, including ETIIs. This involves research with ETIIs on their awareness, experiences, perceptions and the support that they have received. The overall effectiveness of delivery, impact and value for money of the schemes will be assessed. The evaluation is expected to run until summer 2025 and the findings will be shared with the Committee when available.

4b. PAC recommendation: The Department should consider whether Ofgem's existing role in regulating the non-domestic energy sector is fit for purpose in managing future unexpected events, such as high gas prices, and whether its remit should be extended to create a fair competitive market in this sector. The Department should urgently consider rectifying these concerns through the Energy Bill which is currently going through Parliament.

4.6 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2023

4.7 The department will respond on this recommendation by Autumn 2023. The department will use the findings from Ofgem's non-domestic market review to inform if any areas of the non-domestic market are not functioning appropriately. If any recommendations point to the need for government action, including making any changes to Ofgem's remit, then the department will consider these carefully and plan for how these would be taken forward by Autumn 2023. Given the need for careful consideration of any actions needed, this does not align with the timings of the progression of the Energy Security Bill.

4.8 Within the Powering Up Britain publication, the government set out how the department will take forward targeted reforms aimed at making the retail market work better for consumers, become more resilient and investable, and support the transformation of the energy system. Further detail on this will be set out in the summer.

5. PAC conclusion: The Department does not yet know how its plans for winter 2023–24, or once support ends in April 2024, will impact households, or how it will ensure the energy retail market provides a fair deal for consumers.

5. PAC recommendation: The Department should write to the committee within 6 months to provide an update on:

- ***its plans to ensure energy affordability in winter 2023–24; and***
- ***its progress with future plans for the domestic scheme, such as capping support to those that use very large volumes of energy and introducing discounts on bills for households on benefits.***

5.1 The government agrees with the Committee's recommendation.

Target implementation date: December 2023

5.2 The price cap of £2,074 for Q3 2023 was announced by Ofgem on 26 May 2023 and prices are forecast to continue to fall. Energy prices are affected by a range of factors and government is planning for a range of possible scenarios. This planning is being guided by extensive experience in delivering household support last year that is also taking onboard the lessons learned from doing so. The EPG will remain in place as a safeguard over this coming winter in the event prices spike again, and the EBDS will continue to provide support to non-domestic customers who have a contract with a licensed energy supplier until 31 March 2024. Some non-domestic customers who procure their energy from unlicensed energy providers will also be able to claim support under the Non-Standard EBDS until then.

5.3 In the meantime, the government has already committed to provide up to £900 in cost-of-living payments over 2023-24 paid across three instalments to the most vulnerable households on eligible means-tested benefits. This is in addition to £150 for pensioner households and £300 for individuals on eligible means-tested disability benefits.

5.4 In relation to capping support to those that use very large volumes of energy, high energy use is unavoidable for certain vulnerable households, for instance as a result of necessary medical equipment. As such, government have concluded that it should not progress with this option, and that support through the Energy Price Guarantee (EPG) should remain universal.

6. PAC conclusion: We are very concerned about the Department's lack of urgency in addressing the energy market failures that are leading to high energy bills for consumers.

6. PAC recommendation: The Department should set out, as part of its Treasury Minute response, the timeline for its review, and how the REMA will ensure that the electricity sector has more resilience against future unexpected events, such as high gas prices.

6.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2023

6.2 The department aims to publish a second review of electricity market arrangements (REMA) consultation in Autumn 2023 and will take decisions on shorter-term reforms more quickly where it is viable to do so throughout the REMA programme. REMA's overall timescale will depend on the extent of reform found to be necessary and could range from those that could be taken relatively quickly, to reforms that could take a number of years to implement – depending on the nature and complexity of reform. The aim for the second consultation is to set out a direction of travel, next steps and support a smooth transition to any new arrangements over time.

6.3 The REMA programme will consider a range of potential options to shield consumers from the impacts of potential future commodity price spikes and to ensure they benefit from lower cost renewables, including more transformative options, as well as whether an evolution of the current approach represents the best balance of consumer protection, investor confidence and overall system efficiency.

6.4 The Contracts for Difference (CfD) scheme already insulates consumers against electricity price spikes, as all revenues generated from renewables with CfD contracts above a pre-agreed 'strike price' are paid back to consumers. The scheme is driving renewable deployment at scale, and over time will significantly reduce dependence on fossil fuelled power generation, lowering consumer exposure to gas prices.

Fifty-ninth Report of Session 2022-23

Department for Energy Security and Net Zero

Decarbonising the power sector

Introduction from the Committee

Since 1990, greenhouse gas emissions from the UK power sector have reduced by approximately 73%; however, in 2021, 13% of UK emissions were still from electricity generation. In October 2021, the government published its Net Zero Strategy, setting out its long-term plan for transitioning to a net zero economy. This included an expectation, responsibility for which falls to the recently created Department for Energy Security & Net Zero, that all electricity will come from low-carbon sources by 2035, subject to security of supply. It is also subject to there being sufficient zero and low-carbon electricity generation, over the same period, to supply an expected 40% to 60% increase in electricity demand as modes of transport and heating switch to electricity from fossil fuels. Government has set ambitious targets for domestic energy generation for offshore wind, solar and nuclear power, and estimates that £280 to £400 billion of public and private investment in new generating capacity will be needed by 2037 (the end of the Sixth Carbon Budget).

Based on a report by the National Audit Office, the Committee took evidence on Thursday 23 March 2023 from the Department for Energy Security and Net Zero. The Committee published its report on 21 June 2023. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Decarbonising the power sector – Session 2022-23 (HC 1131)
- PAC report: Decarbonising Power Sector – Session 2022-23 (HC 1003)

Government response to the Committee

1. PAC conclusion: The lack of an overarching delivery plan jeopardises government's achievement of its challenging ambition to decarbonise the power sector by 2035.

1. PAC recommendation: The Department should pull together its numerous decarbonising power plans in an integrated, coherent delivery plan as soon as possible, and by autumn 2023 at the latest, to demonstrate a clear path to achieving power sector decarbonisation.

1.1 The government agrees with the Committee's recommendation**.**

Target implementation date: December 2023

1.2 The Department for Energy Security and Net Zero (the department) is implementing a 'whole system' approach to overseeing delivery of the government's ambitions for the power sector. The department will use analytical and portfolio management techniques to consider potential options, measure uncertainty and manage the risks, issues, assumptions and interdependencies. At an operational level, the portfolio approach will be the bridge between strategy formulation and delivery of policies.

1.3 The Powering up Britain: Energy Security Plan set out a pathway to the delivery of strategies and objectives set out in the British Energy Security Strategy and Net Zero Strategy.

1.4 The government recognises the value of a short overarching plan, that sets out how these various policies to decarbonise power form a coherent whole and intends to publish one later in the year.

2. PAC conclusion: We are sceptical that plans for expanding nuclear, solar and wind power are credible.

2. PAC recommendation: The Department should provide annual updates to Parliament that demonstrate progress against milestones towards its objectives and identify how significant risks are being mitigated.

2.1 The government agrees with the Committee's recommendation**.**

Target implementation date: December 2023

2.2 The power sector is a key aspect of delivering Net Zero, and the department therefore provides annual updates to Parliament in the form of the government response to the Climate Change Committee's annual Progress Reports.

2.3 These government responses, coupled with the various other more detailed publications the department produces on our plans for specific aspects of the power sector, are an opportunity to provide timely updates on progress towards achieving our objectives, and on the actions the government has taken to mitigate risks.

3. PAC conclusion: We are not convinced that government is providing enough clarity to the private sector to attract the investment that is necessary to build infrastructure, spur innovation and drive competition to lower costs.

3. PAC recommendation: The Department should set out in the delivery plan due later this year how it will provide greater clarity to the private sector to encourage the investment it needs to decarbonise the power sector.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: December 2023

3.2 The department recognises the importance of giving clarity to the private sector to encourage investment. Earlier this year the government published Mobilising Green Investment: the 2023 Green Finance Strategy, alongside the Powering Up Britain: the Net Zero Growth Plan and Powering up Britain: the Energy Security Plan.

3.3 The Green Finance Strategy provides clarity on pathways for investment across net zero, and communicates to businesses, investors and the finance sector the UK's plan to grow investment. These publications set out plans to grow green investment across all parts of the UK, which include providing up to £20 billion funding for early deployment of Carbon Capture, Usage and Storage, and launching the fifth Contracts for Difference allocation round, the first round to run on an annual basis. These provide investor clarity on the government's overall approach to enhance our country's energy security, seize the economic opportunities of the transition, and deliver on our net zero commitments.

3.4 In addition, the department is also communicating more detailed investment needs and opportunities on a sector-by-sector basis. In March 2023 it published the Offshore Wind Net Zero Investment Roadmap, the Heat Pump Net Zero Investment Roadmap, and the Hydrogen Net Zero Investment Roadmap, as well as an updated version of the Carbon Capture Usage and Storage Investment Roadmap. The department considers that this is an appropriate way to provide detail relevant to particular groups of investors and plans to publish further roadmaps for other sectors that need private sector investment later in 2023.

4. PAC conclusion: It is not clear the Department has the support it needs from other departments to achieve government's power sector decarbonisation ambition.

4. PAC recommendation: The Department should set out in its Treasury Minute response how it will influence other departments to ensure they collaborate and prioritise activities in pursuit of power sector decarbonisation.

4.1 The government agrees with the Committee's recommendation.

Recommendation implemented

4.2 Decarbonising the power sector by 2035, subject to security of supply, is a key aspect of reaching Net Zero and therefore the Power Sector Portfolio reports into Net Zero governance. The department has robust governance and reporting processes at ministerial and official level for both strategy and delivery, attended by representatives from all relevant government departments. These provide opportunities to collaborate and prioritise activities in pursuit of decarbonising the power sector.

4.3 The department's governance structures feed into the ministerial led, Domestic and Economic Affairs (Energy, Climate & Net Zero) and the cabinet sub-committee. These fora are supported at senior official level by a monthly Climate Change Integrated Review and Implementation Group, chaired by a Director General. In addition to formal governance processes, the department's officials work with counterparts across government to coordinate action, working particularly closely with Cabinet Office and HM Treasury to ensure that net zero is prioritised in government policy and decision-making and aligns with other priorities.

5. PAC conclusion: The Department has not yet set out how it expects decarbonising the power sector will impact energy bill payers and taxpayers.

5. PAC recommendation: The Department should publish in the delivery plan due later this year information on when and how the costs of decarbonising the power sector are likely to have an impact on energy bill payers and taxpayers, and update this regularly when new information becomes available that changes the cost profile.

5.1 The government disagrees with the Committee's recommendation.

5.2 The department is focused on consumer security by bringing bills down, keeping them affordable. The government took steps to shield consumers and companies from the worst effects of the rise in global energy prices, paying around half a typical household's bill over winter 2022-23 and half the wholesale energy costs paid by some businesses.

5.3 In March 2023, the Secretary of State noted that access to cheap, abundant and reliable energy provide the foundation stone of a thriving economy, with homes and businesses relying on it to deliver our future prosperity. Following the unprecedented cost of living support that winter, the Secretary of State noted that Powering Up Britain sets out how the government will fix this problem in the long term to deliver wholesale electricity prices that rank amongst the cheapest in Europe.

5.4 A decarbonised power sector is a key step on the path to a low-cost, clean energy system by 2050. The impact of policy interventions on prices and bills is therefore a key factor in making decisions.

5.5 Future costs are naturally subject to uncertainty, and the extent to which costs impact bill payers and taxpayers will depend on future policy decisions, as well as on factors such as the development of flexible and low-carbon generation technologies, and the evolution of global power markets.

5.6 The government currently publishes information on cost impacts and estimates for specific policy interventions in Impact Assessments, and monitors energy prices, publishing regular updates via the series of Quarterly Energy Prices reports.

6. PAC conclusion: We are not yet clear what the Department's plans are in respect of energy efficiency and consumer behaviour.

6. PAC recommendation: Alongside its Treasury Minute response to this report, the Department should write to the Committee setting out the demand assumptions it has used in its modelling and how this reflects policies and plans to promote energy efficiency and influence consumer behaviour.

6.1 The government agrees with the Committee's recommendation**.**

Recommendation implemented

6.2 The department has modelled two potential scenarios to help estimate future power sector demands: the Net Zero Higher[1] scenario, which explores the impact of using widespread electrification to support transport, heating, and industry decarbonisation; and the Net Zero Lower scenario, which explores the impact of using low-carbon hydrogen more extensively. Both scenarios take account of the underlying socioeconomic drivers of energy demand (such as GDP and population growth) and are consistent with the department's Carbon Budgets and for achieving net zero emissions by 2050. Full details of the modelling and assumptions are in the technical annex to the Net Zero Strategy.

6.3 Through its range of sectoral models, the department then ensures it takes account of the policies and proposals required to achieve its net zero goals. While the policy mix in each scenario will depend on the net zero pathway taken, consumer choices and energy efficiency measures will play a significant role in achieving carbon savings. For instance, the high electrification scenario assumes high adoption of electric heat pumps and electric vehicles, while energy efficiency measures (such as insulation and more efficient appliances) reduce energy demand. The government's policies aim to take into account consumer preferences and to follow natural replacement cycles, whilst supporting the infrastructure needed to make such transitions, and incentivising behavioural change. Full details are set out in the government's Carbon Budget Delivery Plan.

[1] The 'Net Zero Higher' electricity demand scenario is similar to the 'High Electrification' scenario presented in the Net Zero Strategy. The 'Net Zero Lower' scenario corresponds to the NZS' 'High Resource' scenario.

Sixtieth Report of Session 2022-23

Department for Levelling Up, Housing and Communities

Timeliness of local auditor reporting

Introduction from the Committee

Local authorities in England spend around £100 billion each year, delivering many of the services which local taxpayers rely on every day. Following the abolition of the Audit Commission in 2015, financial accounts for the 475 local authorities, police and fire bodies in England are now audited by private firms. Multiple organisations play a part in this system including: the Department for Levelling-Up, Housing and Communities (the Department), which provides legislative oversight of local authority finance and reporting; the Local Authority Code Board, which issues guidance on the required content of local authorities' accounts; Public Sector Audit Appointments Ltd (PSAA), which appoints private sector auditors to local government bodies that have opted into its central procurement scheme; the Comptroller and Auditor General (C&AG) who issues the Code of Audit Practice and guidance; and the Financial Reporting Council (FRC) which regulates the quality of audits provided to major local authorities.

The local audit landscape is set to change again following a government commissioned independent review of the oversight of local audit and the transparency of financial reporting in 2020 (the Redmond Review). In response to the Redmond Review, the Department chose the Audit, Reporting and Governance Authority (ARGA) as the new leader for the local audit system, replacing the FRC. ARGA is due to be established by the Department for Business and Trade, though it will not replace the FRC until 2024 at the earliest. ARGA will assume responsibility for the Code of Audit Practice and guidance, though PSAA will retain its role in appointing auditors to local bodies. The FRC is due to provide a 'shadow' system leadership role from spring 2023 until ARGA takes up its full role. In the meantime, the Department has been the formal system leader and ultimately responsible for the oversight of local audit.

Based on a report by the National Audit Office, the Committee took evidence on Thursday 16 March 2023 from the Department for levelling Up, Housing and Communities. The Committee published its report on 23 June 2023. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Timeliness of local auditor reporting on local government in England – Session 2022-23 (HC 1026)
- PAC report: Timeliness of local auditor reporting – Session 2022-23 (HC 995)

Government response to the Committee

1. PAC conclusion: The backlog of audit opinions for local government bodies remains unacceptably high, and the Department still does not have a plan to reduce it.

1. PAC recommendation: The Department should, as part of its Treasury Minute response, update the Committee on:

- ***What actions it and FRC are taking to increase the proportion of audit opinions for local government bodies that are delivered by the publication deadline for 2022–23;***

- ***What actions it and FRC are taking to clear the backlog of audits from 2021–22 and earlier, and in what timeframe they expect it to clear; and***
- ***What metrics and milestones it and FRC will use to measure progress in improving timeliness of local audit and hold stakeholders to account.***

1.1 The government agrees with the Committee's recommendation.

Target implementation date: December 2023

1.2 In addition to writing to local authorities and auditors on 14 July 2023, Minister Rowley (Minister for local government and building safety) also wrote to the Levelling-Up, Housing and Communities Committee outlining work being led by the Department of Levelling up Housing and Communities (DLUHC (the department)) and the Financial Reporting Council (FRC) to clear the backlog of delayed audits, including commitments from organisations across the local audit system, of which more detail can be found in the letter to the Committee accompanying this Treasury Minute.

1.3 In order to prioritise the production of reliable and up-to-date financial information as quickly as possible, the NAO and the department are proposing to set a series of final deadlines for auditors and local bodies to clear the backlog of delayed audits. Auditors will be required to provide as much assurance as possible for these outstanding years and where necessary, limit their opinion to areas in which they have managed to carry out work. Auditors will still be required to report on value for money, while use of their statutory powers will remain paramount, ensuring residents can remain assured about council expenditure.

1.4 These proposals have the support of the Local Audit Liaison Committee, who will continue to advise on implementation, which the department anticipates should be in train by year end, following a period of engagement over the summer. This builds on work the government has committed to in its response to the Redmond Review and its December 2021 package of measures to improve local audit delays. DLUHC and FRC will measure progress through monitoring the number of audits completed by the new deadlines.

2. PAC conclusion: Delays to the publication of audited accounts for local government bodies increases the risk of governance or financial issues being identified too late and hinders accountability for £100 billion of local government spending.

2. PAC recommendation: The Department should, as part of its Treasury Minute response, explain what it is doing across the local audit sector to mitigate the impact of delays to the audited accounts of local government bodies on:

- ***Accountability for public money spent by these organisations;***
- ***The accounts and audit of central government departments; and***
- ***Significant local audit issues being identified or reported late in the day.***

2.1 The government agrees with the Committee's recommendation.

Recommendation implemented

2.2 As set out above, Minister Rowley has written to the Levelling-Up Committee to update on urgent cross-system work to address the backlog of local audit opinions and mitigate the impact of delays on local bodies going forward. This will help to ensure the system gets back on track which will in turn minimise the negative impact on other government departments and the Whole of Government Accounts.

2.3 The department also wrote to local authority Chief Executives and S151 Officers (Chief Financial Officers) in March 2023 highlighting their critical role in delivering timely, high-quality financial reporting. The letter set out how both the annual auditor's report to the Audit Committee and Full Council and S151 Officers' responsibility to report any concerns on the authority's ability to deliver high-quality draft financial statements by the statutory deadline provide an important accountability mechanism for the taxpayer.

2.4 DLUHC does not rely entirely on audit for the assessment of risk; audit is only one part of the local control framework. The department regularly monitors the financial health of local authorities using a wide range of data including income and expenditure data and reserves levels, as well as through extensive direct engagement with councils. Minister Rowley's letter to the Levelling-Up Committee also emphasises that auditors must continue to meet their statutory duty to report on value for money (VfM) arrangements in addition to using the existing statutory powers at their disposal to highlight concerns at an early stage.

3. PAC conclusion: Long-term market and workforce development are essential if the Department is to resolve the current problems with local auditor reporting and create a more resilient system for the future.

3. PAC recommendation: The Department should, alongside its Treasury Minute response, write to us to set out how it and FRC will ensure the market and workforce for local audit develops as needed to address existing issues, and the metrics and milestones that they will use to measure progress and hold stakeholders to account.

3.1 The government agrees with the Committee's recommendation.

Recommendation implemented

3.2 The Permanent Secretary has written to the Committee alongside this Treasury Minute setting out FRC's plans to progress the Local Audit Workforce Strategy and will write again before the end of 2023 setting out the actions the FRC, working collaboratively with system partners, has determined are necessary across the local audit system.

4. PAC conclusion: Delays to establishing the Audit, Reporting and Governance Authority (ARGA) and handing over responsibilities for leading local audit to the FRC, risk performance deteriorating further.

4. PAC recommendation: The Department should, as part of its Treasury Minute response, set out its contingency plans should the legislative programme not allow for ARGA's establishment during this Parliament.

4.1 The government agrees with the Committee's recommendation.

Recommendation implemented

4.2 The government response to the *Local audit framework technical consultation* in May 2022 set out that, before the Audit, Reporting and Governance Authority (ARGA) is established, shadow system leader arrangements would also be established at the FRC. Shadow arrangements will cover all the planned system leader responsibilities ARGA will have except setting the Code of Audit Practice (the Code), as primary legislation is needed to transfer the Code from the NAO to a different organisation. As such, shadow arrangements constitute the government's contingency plan for legislative delay.

4.3 The FRC appointed the first director of local audit in September 2022. A memorandum of understanding (MOU) setting out shadow system leader responsibilities was published in March 2023.

4.4 Full shadow arrangements are anticipated to start later in 2023 once the department and the FRC complete overall readiness assurance. During the shadow period the NAO will continue to set the Code, working closely with the FRC to plan a seamless transfer once a legislative timetable for ARGA establishment is determined. Planned statutory governance and accountability mechanisms (e.g., issuing of a remit letter) will be adhered to during the shadow period.

4.5 ARGA will clearly deliver benefits across the wider audit system as a new regulator; ahead of its establishment, shadow system leader arrangements at the FRC will provide an effective contingency for the local audit system, enabling a seamless transfer once legislation can be brought forward. The government is committed to legislating on the establishment of ARGA when Parliamentary time allows.

5. PAC conclusion: There are no consequences for local government bodies or local auditors failing to deliver audited accounts on time.

5. PAC recommendation: The Department should write to us by October 2023 setting out how it will address the lack of incentives or sanctions around timeliness of auditor reporting, based on its more detailed review of the causes of delays and where lessons can be learned.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: October 2023

5.2 The department will write to the Committee in October 2023 with its approach.

5.3 The government recognises the potential role incentives and sanctions can play in a well-balanced system. Incentives and sanctions, however, can also result in unforeseen behavioural impacts. Given the range of issues the government is trying to address across the local audit market, any work in this area would require very careful consideration.

5.4 As stated by Minister Rowley on 17 July 2023 in his evidence given to the Levelling Up, Housing and Communities Committee inquiry into local financial reporting, the government is currently prioritising clearing the backlog of delayed local audits. The government, however, has committed to explore how greater transparency around audit delays could influence behaviour and believes the wider system of consequences is a vital area to consider for the longer term once the urgent issue concerning the backlog has been resolved.

6. PAC conclusion: Government, local bodies and standard setters still lack a shared view of how to ensure that local public accounts, and the audit of them, are fit for purpose.

6. PAC recommendation: The Department should set out as a matter of urgency, alongside its Treasury Minute response if not before, how it will work with HM Treasury, the FRC and others to agree permanent and proportionate measures to address the most complex parts of local bodies' accounts and the subsequent audit of them.

6.1 The government agrees with the Committee's recommendation**.**

Recommendation implemented

6.2 On 17 July 2023, Minister Rowley, gave evidence to the Levelling Up, Housing and Communities Committee inquiry into local financial reporting and audit. This followed his letter to the Committee of 14 July 2023 which updated on early work to deliver reforms across the system, including reviewing the most complex areas of local authority accounting, with a particular focus on the valuation of non-investment assets and pensions and associated auditing requirements.

6.3 The Permanent Secretary has written to the Committee alongside the publication of this Treasury Minute to summarise this work. The Committee will be provided with a further update after the summer once this work has progressed further.

Treasury Minutes Archive[2]

Treasury Minutes are the government's response to reports from the Committee of Public Accounts. Treasury Minutes are Command Papers laid in Parliament.

Session 2022-23

Committee Recommendations:	402	
Recommendations agreed:	357	(89%)
Recommendations disagreed:	45	

Publication Date	PAC Reports	Ref Number
July 2022	Government response to PAC reports 1, 3 & 10	CP 722
August 2022	Government response to PAC reports 2, 4-8	CP 708
September 2022	Government response to PAC reports 9, 13-16	CP 745
November 2022	Government response to PAC reports 11, 12, 17	CP 755
December 2022	Government response to PAC reports 18-22	CP 774
January 2023	Government response to PAC reports 23-26	CP 781
February 2023	Government response to PAC reports 27-31	CP 802
March 2023	Government response to PAC reports 32-36	CP 828
May 2023	Government response to PAC reports 37-41	CP 845
June 2023	Government response to PAC reports 42-47	CP 847
July 2023	Government response to PAC reports 48-54	CP 902
August 2023	Government response to PAC reports 55-60	CP 921

Session 2021-22

Committee Recommendations:	362	
Recommendations agreed:	333	(92%)
Recommendations disagreed:	29	

Publication Date	PAC Reports	Ref Number
August 2021	Government response to PAC reports 1-6	CP 510
September 2021	Government response to PAC reports 8-11	CP 520
November 2021	Government response to PAC reports 7,13-16 (and TM2 BBC)	CP 550
December 2021	Government response to PAC reports 12, 17-21	CP 583
January 2022	Government response to PAC reports 22-26	CP 603
February 2022	Government response to PAC reports 27-31	CP 631
April 2022	Government response to PAC reports 32-35	CP 649
April 2022	Government response to PAC reports 36-42	CP 667
July 2022	Government response to PAC reports 49-52	CP 722

Session 2019-21

Committee Recommendations:	233	
Recommendations agreed:	208	(89%)
Recommendations disagreed:	25	

Publication Date	PAC Reports	Ref Number
July 2020	Government responses to PAC reports 1-6	CP 270
September 2020	Government responses to PAC reports 7-13	CP 291

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[2] List of Treasury Minutes responses for Sessions 2010-15 are annexed in the government's response to PAC Report 52

Publication Date	PAC Reports	Ref Number
November 2020	Government responses to PAC reports 14-17 and 19	CP 316
January 2021	Government responses to PAC reports 18, 20-24	CP 363
February 2021	Government responses to PAC reports 25-29	CP 376
February 2021	Government responses to PAC reports 30-34	CP 389
March 2021	Government responses to PAC reports 35-39	CP 409
April 2021	Government responses to PAC reports 40- 44	CP 420
May 2021	Government responses to PAC reports 45-51	CP 434
June 2021	Government responses to PAC reports 52-56	CP 456

Session 2019

Committee Recommendations:	11	
Recommendations agreed:	11	(100%)
Recommendations disagreed:	0	

Publication Date	PAC Reports	Ref Number
January 2020	Government response to PAC report [112-119] 1 and 2	CP 210

Session 2017-19

Committee Recommendations:	747	
Recommendations agreed:	675	(90%)
Recommendations disagreed:	72	(10%)

Publication Date	PAC Reports	Ref Number
December 2017	Government response to PAC report 1	Cm 9549
January 2018	Government responses to PAC reports 2 and 3	Cm 9565
March 2018	Government responses to PAC reports 4-11	Cm 9575
March 2018	Government responses to PAC reports 12-19	Cm 9596
May 2018	Government responses to PAC reports 20-30	Cm 9618
June 2018	Government responses to PAC reports 31-37	Cm 9643
July 2018	Government responses to PAC reports 38-42	Cm 9667
October 2018	Government responses to PAC reports 43-58	Cm 9702
December 2018	Government responses to PAC reports 59-63	Cm 9740
January 2019	Government responses to PAC reports 64-68	CP 18
March 2019	Government responses to PAC reports 69-71	CP 56
April 2019	Government responses to PAC reports 72-77	CP 79
May 2019	Government responses to PAC reports 78-81 and 83-85	CP 97
June 2019	Government responses to PAC reports 82, 86-92	CP 113
July 2019	Government responses to PAC reports 93-94 and 96-98	CP 151
October 2019	Government responses to PAC reports 95, 99-111	CP 176
January 2020	Government response to PAC reports 112-119 [1 and 2]	CP 210

Session 2016-17

Committee Recommendations:	393	
Recommendations agreed:	356	(91%)
Recommendations disagreed:	37	(9%)

Publication Date	PAC Reports	Ref Number
November 2016	Government responses to PAC reports 1-13	Cm 9351
December 2016	Government responses to PAC reports 14-21	Cm 9389
February 2017	Government responses to PAC reports 22-25 and 28	Cm 9413
March 2017	Government responses to PAC reports 26-27 and 29-34	Cm 9429
March 2017	Government responses to PAC reports 35-41	Cm 9433
October 2017	Government responses to PAC reports 42-44 and 46-64	Cm 9505

Session 2015-16

Committee Recommendations:	262	
Recommendations agreed:	225	(86%)
Recommendations disagreed:	37	(14%)

Publication Date	PAC Reports	Ref Number
December 2015	Government responses to PAC reports 1 to 3	Cm 9170
January 2016	Government responses to PAC reports 4 to 8	Cm 9190
March 2016	Government responses to PAC reports 9 to 14	Cm 9220
March 2016	Government responses to PAC reports 15-20	Cm 9237
April 2016	Government responses to PAC reports 21-26	Cm 9260
May 2016	Government responses to PAC reports 27-33	Cm 9270
July 2016	Government responses to PAC reports 34-36; 38; and 40-42	Cm 9323
November 2016	Government responses to PAC reports 37 and 39 (part 1)	Cm 9351
December 2016	Government response to PAC report 39 (part 2)	Cm 9389

Treasury Minutes Progress Reports Archive

Treasury Minutes Progress Reports provide updates on the implementation of recommendations from the Committee of Public Accounts. These reports are Command Papers laid in Parliament.

Publication Date	PAC Reports	Ref Number
June 2023	Session 2013-14: updates on 1 PAC report Session 2017-19: updates on 11 PAC reports Session 2019-21: updates on 5 PAC reports Session 2021-22: updates on 29 PAC reports Session 2022-23: updates on 27 PAC reports	CP 847
December 2022	Session 2013-14: updates on 1 PAC report Session 2017-19: updates on 16 PAC reports Session 2019-21: updates on 14 PAC reports Session 2021-22: updates on 38 PAC reports Session 2022-23: updates on 8 PAC reports	CP 765
June 2022	Session 2013-14: updates on 1 PAC report Session 2017-19: updates on 27 PAC reports Session 2019-21: updates on 34 PAC reports Session 2021-22: updates on 30 PAC reports	CP 691
November 2021	Session 2013-14: updates on 1 PAC report Session 2016-17: updates on 3 PAC reports Session 2017-19: updates on 33 PAC reports Session 2019: updates on 2 PAC reports Session 2019-21: updates on 47 PAC reports Session 2021-22: updates on 5 PAC reports	CP 549
May 2021	Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 1 PAC report Session 2015-16: updates on 0 PAC reports Session 2016-17: updates on 4 PAC reports Session 2017-19: updates on 47 PAC reports Session 2019: updates on 2 PAC reports Session 2019-21: updates on 28 PAC reports	CP 424
November 2020	Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 1 PAC report Session 2015-16: updates on 0 PAC reports Session 2016-17: updates on 7 PAC reports Session 2017-19: updates on 73 PAC reports Session 2019: updates on 2 reports	CP 313
February 2020	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 1 PAC report Session 2015-16: updates on 3 PAC reports Session 2016-17: updates on 14 PAC reports Session 2017-19: updates on 71 PAC reports	CP 221

March 2019	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 4 PAC reports Session 2014-15: updates on 2 PAC reports Session 2015-16: updates on 7 PAC reports Session 2016-17: updates on 22 PAC reports Session 2017-19: updates on 46 PAC reports	CP 70
July 2018	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 4 PAC reports Session 2014-15: updates on 2 PAC reports Session 2015-16: updates on 9 PAC reports Session 2016-17: updates on 38 PAC reports Session 2017-19: updates on 17 PAC reports	Cm 9668
January 2018	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 5 PAC reports Session 2014-15: updates on 4 PAC reports Session 2015-16: updates on 14 PAC reports Session 2016-17: updates on 52 PAC reports	Cm 9566
October 2017	Session 2010-12: updates on 3 PAC reports Session 2013-14: updates on 7 PAC reports Session 2014-15: updates on 12 PAC reports Session 2015-16: updates on 26 PAC reports Session 2016-17: updates on 39 PAC reports	Cm 9506
January 2017	Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 5 PAC reports Session 2014-15: updates on 7 PAC reports Session 2015-16: updates on 18 PAC reports	Cm 9407
July 2016	Session 2010-12: updates on 6 PAC reports Session 2012-13: updates on 2 PAC reports Session 2013-14: updates on 15 PAC reports Session 2014-15: updates on 22 PAC reports Session 2015-16: updates on 6 PAC reports	Cm 9320
February 2016	Session 2010-12: updates on 8 PAC reports Session 2012-13: updates on 7 PAC reports Session 2013-14: updates on 22 PAC reports Session 2014-15: updates on 27 PAC reports	Cm 9202
March 2015	Session 2010-12: updates on 26 PAC reports Session 2012-13: updates on 17 PAC reports Session 2013-14: updates on 43 PAC reports	Cm 9034
July 2014	Session 2010-12: updates on 60 PAC reports Session 2012-13: updates on 37 PAC reports	Cm 8899
February 2013	Session 2010-12: updates on 31 PAC reports	Cm 8539

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